

CHAPTER 8

CAPITAL ASSET ACCOUNTING

SCOPE

This chapter addresses the accountability for capital assets purchased by the State of Indiana – how capital assets records are maintained, how such assets are reported for financial reporting purposes, and the responsibility of agency personnel regarding such assets. Also included is general guidance for capital asset accounting in the ENCOMPASS financial system, rules on the disposition of surplus property, and federal requirements for capital assets purchased with federal funds.

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8.1 STATUTORY AUTHORITY

IC 4-13-1, Sec. 20 (b), regarding the Department of Administration, states in part: “The department shall do both of the following: (1) Provide for the periodic inspection, appraisal, and inventory of all of the state's property. (2) Require reports from each state agency concerning the property in the custody of each state agency.”

C 4-20.5-6, Sec. 3, regarding real property, states: “The department shall provide for the periodic inspection, appraisal, and inventory of all of the state's property, and shall require reports from agencies concerning the property in their custody.”

Capital asset inventories are monitored to ensure compliance and accountability by IDOA through cooperation of the agencies, the Auditor of State, and the State Board of Accounts. Agency officials are ultimately responsible for the accountability and security of all assets.

8.2 ACCOUNTING THEORY

8.2.1 Financial Reports – State of Indiana CAFR

The State Comprehensive Annual Financial Report (CAFR) is compiled and audited each fiscal year. This report is vital to the State’s bond rating and must be prepared in accordance with generally accepted accounting principles (GAAP), which requires capital assets to be included at cost (or estimated cost) and depreciated over the useful life of the asset. In order to obtain this financial information, each agency must maintain certain required information in the asset module of ENCOMPASS.

8.2.1.1 What are capital assets?

As defined in GASB 34*, capital assets include all of the following, assuming a useful life of greater than one year:

- Land (including right of way, easements)
- Improvements to Land
- Infrastructure (roadways, bridges, etc.)
- Buildings
- Improvements Other than Buildings
- Transportation Equipment
- Machinery and Other Equipment
- Construction in Progress

8.2.1.2 *Asset depreciation – Capital Asset vs. Maintenance*

Except for land and inexhaustible collections, certain infrastructure reported under the modified approach (see GASB 34) and construction in progress, which will be moved to an asset category when completed, capital assets are required to be depreciated over the useful life of the asset.

Improvements and repairs which allow an asset to continue to be used during its originally established useful life are expensed as a maintenance expense rather than being capitalized (added to the asset value). Improvements and repairs which extend the useful life of an asset are called preservation costs and should be capitalized for all capital assets, with the exception of certain infrastructure which is reported under the modified approach. Additions and improvements which increase the capacity or efficiency of the asset should be capitalized for all assets, including all infrastructure.

8.2.1.3 *Capital Asset Policy*

The capital asset policy for Indiana State Government, which includes details of capitalization and depreciation, is maintained by the Auditor of State and can be found at http://www.in.gov/auditor/files/Capital_Asset_Policy_July_2009.pdf.

* Government Accounting Standards Board, Statement 34

8.3 INTERNAL CONTROL

Agency personnel are responsible for accountability for all assets under their control, including capital assets. Adequate asset management staff should be assigned to recording and maintaining, on the ENCOMPASS financial system, all capital assets with a cost greater than \$500. Assets are automatically capitalized upon approval by either the BU approver or AOS approver. Controls should be in effect to assure that additions, disposals, and transfers to other departments or agencies are recorded timely. Inventories of these assets should be performed each year in each department and compared to the ENCOMPASS listing. Results of inventories should be retained for audit purposes.

Capital assets with a cost \$500 or less may be included in ENCOMPASS Asset Management at the agency's option. All assets in the system should be capitalized.

8.4 BUSINESS PROCESSES

8.4.1 Acquisition of Capital Assets

The preferred process for acquisition of capital assets is through ePro purchasing. If the correct accounts are used for asset purchases (55xxxx), the asset will automatically be converted from an expense (55xxxx) to an asset (15xxxx) and loaded into the asset management database.

8.4.1.1 Donated Assets

Donated assets should be entered directly into Asset Management at estimated fair value at the date of acquisition.

8.4.1.2 Required Chartfields

For all assets with cost (if donated asset, market value) above \$500, Tag number, Custodian and Location are required asset fields in order to load an asset to Asset Management (AM). These fields must be completed when the asset is delivered to and accepted by the agency receiver; or, if the actual receiver is offline, the entry person recording from the receiver must enter this information. Agency management should assess, and in some cases change, their business processes in order to provide this information to the person receiving the asset into ENCOMPASS.

If an asset is processed into AM at a cost of less than \$500, these fields (Tag number, Custodian and Location) are not required; however, in the event that an error was made and the cost of the asset is later changed to an amount exceeding \$500, it is the responsibility of the Asset Entry person to record these fields.

Other information which must be maintained includes the Asset Category, Asset Type, Acquisition Date, Asset Description, Asset Acquisition Cost, Purchasing Fund, Serial Number (if applicable), VIN Number (vehicles) and, if purchased with federal funds or a capital project, the project number involved.

Tags may be purchased through QPA #10781 from ID Label in ePro.

8.4.1.3 Asset Profile ID

In the process of purchasing an asset, an asset profile ID must be selected; this asset profile ID will assure that the correct useful life and depreciation is applied in Asset Management. If your asset doesn't fit any of the available profile IDs as listed in Appendix 8.5.3 at the end of this chapter, please submit a GMIS issue defining your request.

8.4.2 Transfer/Disposal of Capital Assets

All transfers, sales, retirements and other disposals of capital assets must be processed through and approved by State Surplus Property division of IDOA by submitting Form 13812, Notification of Surplus State-Owned Property.

8.4.2.1 Transfer of Capital Assets to Another State Agency

If an asset is being transferred from one agency to another, the "donator" agency will generate the Transfer process in ENCOMPASS Asset Management. The "receiving" agency must manually assign a new asset tag number to the asset. The acquisition date and original cost for the asset do not change. The fund number for the asset must be changed to a "receiving" agency fund number. When the transfer is made, the asset cost and accumulated depreciation will be automatically transferred as well.

8.4.2.2 Transfer by Sale of Capital Asset to Other State Agency

A sale of an asset to another state agency must also be approved by State Surplus or, in the case of motor vehicles, trailers, and INDOT road equipment, IDOA Fleet Management. State Surplus or Fleet Management will work with the agency to determine the type of sale, location, etc. Net proceeds, after selling costs of Surplus or Motor Pool, are subsequently credited to the selling agency.

8.4.3 Retirement of Capital Assets

The Department of Administration establishes guidelines and requirements relating to the retirement of agency assets. Generally, surplus property may be considered “retired” if disposed of in any of the following ways:

- **Sent to Surplus property division (AM Retirement Code - State Surplus)*
- **Trade-in on another asset from an outside party; since a purchase is involved here, IDOA Procurement must be involved as well as Surplus; requisitions for the new items must include the price without trade-in, the trade-in value, and the price with trade-in. (AM Retirement Code – Traded in for Another Asset)*
- *Scrap when no other disposition is efficient or economical; contact the Recycling Program Manager in the Operations Division of the Department of Administration prior to disposal. (AM Retirement Code – Scrapped Asset)*
- **Sell at public auction or by sealed bid; Surplus Property will determine method of sale’ Net proceeds, after costs of Surplus or Motor Pool, are credited to the selling agency. (AM Retirement Code – Retirement by Sale)*
- **Sell to local unit of government by sealed bid; Surplus Property will assist. Net proceeds, after costs of Surplus or Motor Pool, are credited to the selling agency. (AM Retirement Code – Retirement by Sale)*
- *Stolen assets should be reported to the Capital Police prior to processing retirement. (AM Retirement Code – Disposal Due to Theft)*
- *Assets destroyed by flood, fire, etc. Document the event resulting in the loss. (AM Retirement Code – Casualty Loss)*
- *Retirement in system due to duplicate entry (AM Retirement Code – Duplicate) All retirements, whether or not State Surplus is involved, must be recorded in the ENCOMPASS Asset Management system, including accounting for any money received..*

**Must have prior permission of State Surplus Property Division or, in the case of vehicles, Fleet Management*

8.4.4 Leased Assets

If a capital asset is acquired through a lease contract, this must be indicated in the checkbox when the purchase order is created. Purchase order staff should take care to NOT enter an asset profile or flag as an asset. The fiscal department of the Department of Administration will review all lease contracts and enter applicable information into the Asset Management system, thus determining whether a “capital” or “operating” lease. If a “capital” lease, financial information, including depreciation, for the asset will be maintained the same as for a purchased asset. A Lease Guide for ePro Users is available on the IDOA website.

All lease contracts must be processed as established by the Department of Administration.

8.4.5 Assets Purchased with Federal Funds or through Capital Projects

If assets are purchased with federal funds and/or through a capital construction project, this information will be maintained in Project Costing. When completed, the asset is sent to AM by the PC Asset Integration Manager.

The title of equipment purchased by an agency with federal funds, in whole or in part, vests with the State. The agency is to use, manage, and dispose of the asset in accordance with State laws, rules, and procedures. The asset shall be used by the agency in the program or project for which it was acquired for as long as needed, whether or not the project or program continues to be supported by federal funds.

Property records must be kept in compliance with state rules. In addition, the records must include the percentage of federal participation in the cost of the asset, the location, use and condition of the asset, and ultimate disposition data including the date of disposal and any sales price. Agencies should maintain this information on the ENCOMPASS financial system. Records showing proper disposition of the asset should be maintained at least three years from date of disposition.

8.4.6 Physical Inventories

Each year a physical inventory is to be taken and compared to the master listing from the ENCOMPASS Asset Management system. This helps to ensure the asset inventory is accurate and that assets have not left the agency without authorization. It also aids in identifying unused or obsolete assets. Evidence of the physical inventory must be maintained in the agency's records.

8.5 APPENDICES

8.5.1 Capital Asset Policy

The official capital asset policy of the State of Indiana, as established by the Auditor of State and approved by the Indiana Department of Administration, is located at http://www.in.gov/auditor/files/Capital_Asset_Policy_July_2009.pdf.

8.5.2 Capital Asset Categories, Profiles and Expense Accounts

CAPITAL ASSET CATEGORIES AND PROFILES – ENCOMPASS FINANCIAL SYSTEM			
CATEGORY	PROFILE	DESCRIPTION/COMMENT	ACCT #
101 LAND USEFUL LIFE – DOES NOT APPLY		Non depreciable land purchases, including easements with indefinite useful lives	551101
	10101 – Land Purchases	General Land purchases	

	10102 – Right of Way	Land Purchase for highway right of way	
	10104 – Condemnation	Becomes part of land cost	
	10109 – Permanent easements, other than Right of Way	Easements for access, construction, etc. Use only if indefinite life, no end date	
	10110 – Conservation Land Rights	With indefinite lives; use only if indefinite life, no end date	
110 ASSOCIATED LAND COSTS USEFUL LIFE – DOES NOT APPLY		Non depreciable; becomes part of land cost	551110
	11001 - Incentive Payment - Land Value	Additional payment to seller	
	11060 - Incentive Payment - Relocation	Relocation payment to seller	
	11099 - Other Assoc Land Costs		
120 TEMPORARY LAND RIGHTS USEFUL LIFE – TERM OF CONTRACT/AGREEMENT		Amortizable; for land rights with noted beginning and end date; New category; created especially for amortization of land as required by GASB 51	551120
	12001 – Conservation Land Rights	With definite lives; DNR uses extensively	
	12002 – Land Easements	With definite lives	
	12003 – Water Rights	With definite lives	
	12004 – Timber Rights	With definite lives	
	12005 – Other Temp. Land Rights	With definite lives	
130 SITE IMPROVEMENTS USEFUL LIFE – 240-720 MONTHS BY PROFILE		Depreciable types of infrastructure; formerly in 151, but need to be depreciated	551130
	13002 - Septic System		
	13003 - Sewer System		
	13005 - Water System		
	13006 - Streets		
	13007 - Sidewalks/Curbs		
150 LAND DAMAGE IMPROVEMENTS USEFUL LIFE – DOES NOT APPLY		Non depreciable; becomes part of land cost	551150
	15099 – Other Land Damage Improvements	Necessary to correct land damage in order to prepare land for service	
151 IMPROVEMENTS TO LAND		Non depreciable; becomes	551151

USEFUL LIFE – DOES NOT APPLY		part of land cost; an improvement to land that would increase the value of the land	
	15101 - Well		
	15108 - Land/Improvements - Electrical	Underground electrical lines	
	15109 - Land/Improvements - Gas	Underground gas lines	
	15110 - Land/Improvements - Water	Underground water lines	
	15199 - Improvements to Land - Misc		
160 HWY RELOCATION REIMBURSEMENT USEFUL LIFE – DOES NOT APPLY		Non depreciable; becomes part of land cost	551160
	16099 - Other Hwy Relocation Reimburse	Relocation costs for seller to move to another location for highway construction projects	
161 ANTIQUES & INEXHAUSTIBLE COLLECTIONS USEFUL LIFE – DOES NOT APPLY		Non depreciable; collections to be retained indefinitely or, if sold, replaced with a similar collection	551161
	16101 – Antiques & Inexhaustible Collections		
	16102 - Works of Art		
170 LAND ACQUISITION PROF SERVICE USEFUL LIFE – DOES NOT APPLY		Non depreciable; becomes part of land cost	551170
	17099 - Other Land Acq Prof Services	Surveying, legal costs, etc.	
301 BUILDINGS USEFUL LIFE – 480 MONTHS		Depreciable; profiles self explanatory	555301
	30101 – Building-Office		
	30102 – Garage		
	30103 – Storage		
	30104 – Lab Test Building		
	30105 – Shop		
	30106 – Weigh Station Bldg		
	30107 – Rest Area Building		
	30108 – Gas House		
	30109 – Salt Storage		
	30110 – Unit building		
	30111 – Hospital/Infirmary		

	30112 – Residential		
	30113 – Dorms/Cottages		
	30114 – Recreation		
	30115 – Chapel		
	30116 – Education		
	30117 – Kitchn/Din/Laundry		
	30118 – Power House		
	30119 – Water/Sewage Bldg		
	30120 – Greenhouse		
	30121 – Armory		
	30122 – Wash Bay		
	30123 – Concession		
	30124 – Fish Hatchery		
	30125 – Historical Bldg		
	30126 – Hotel, Motel, Inn		
	30127 – Apartment House		
	30128 – Warehouse		
	30129 – Cell House		
	30130 – Industrial Complex		
	30131 – Fire Station		
	30132 – Gate House		
	30133 – Barber Shop		
	30134 – Farm Buildings		
	30135 – Bakery		
	30136 – Mill (Feed or Saw)		
	30137 – Pump House		
	30139 – Paint/Coal Shed		
	30140 – Lab Test Building		
	30142 – Refrigeration Building		
	30143 – Coal Bunker		
	30144 – Multi-purpose Bldg		
	30145 – Incinerator Building		
	30199 – Building-Misc.		
351 IMPROVEMENTS TO BUILDINGS USEFUL LIFE – 480 MONTHS		Depreciable; should include cost of subsequent additions or improvements that increase functionality (effectiveness or efficiency) or extend useful life of building. but exclude cost of repairs, which should be expensed.	555351
	35101 – Doors/Windows		
	35103 – Roof/Waterproofing		
	35104 – Air cond/heating		
	35105 – New rooms/wings		
	35106 – Remodeling		
	35107 – Electrical replace		

	35108 – Exterior Lighting		
	35109 --Ventilation System		
	35110 – Painting		
	35112 – Boiler Replacement		
	35113 – Pool		
	35114 – Elevator		
	35115 – Fire Escape		
	35116 – WaterTempRegulator		
	35117 – Coal Bunker		
	35118 – Coal Conveyor		
	35119 – Insulation		
	35122 – Fire Alarm System		
	35124 – Air Handling Unit		
	35125 – Bell System		
	35126 – Flight Deck		
	35199 – Misc Improv to Bldgs		
401 STRUCTURES OTHER THAN BUILDINGS USEFUL LIFE – 240 MONTHS		Depreciable; other structures not considered as infrastructure	555401
	40101 – Water Tower/Storage Tank		
	40102 – Wall/Perimeter Struct		
	40103 – Tunnel		
	40104 – Sewage Dump Station		
	40106 – Boat Dock		
	40107 – Control, Entry Gate		
	40109 – Diving Platform		
	40110 – Fire Tower		
	40111 -- Barn		
	40112 – Shelter, Picnic		
	40114 – Radio Towers (ITSS)		
	40115 – Sewage Lift Station		
	40116 – Ball Court or Field		
	40117 – Fence		
	40118 – Fishing Pier		
	40119 – Toilet		
	40121 – Shooting Shelter		
	40122 – Ramps		
	40123 – Amphitheater		
	40124 – Bridge		
	40125 – Boat House		
	40126 – Mobile Home		
	40127 – Statue		
	40129 – Fish Ladders		
	40130 – Hatchery Ponds		
	40131 – Fish Cleaning Station		
	40199 – Salt Storage Racks		

402 DOCKS – PORTS OF INDIANA USEFUL LIFE – 240 MONTHS		Depreciable; should include cost of subsequent additions or improvements that increase functionality (effectiveness or efficiency) or extend useful life of dock, but exclude cost of repairs, which should be expensed	555402
	40201 – Docks - Dolphins		
	40202 – Docks - Fenders		
	40203 – Docks – Pier/Docks		
403 HARBORS – PORTS OF INDIANA USEFUL LIFE – 480 MONTHS		Depreciable; should include cost of subsequent additions or improvements that increase functionality (effectiveness or efficiency) or extend useful life of dock, but exclude cost of repairs, which should be expensed	555403
	40301 -- Harbors		
404 HARBOR IMPROVEMENTS – PORTS OF INDIANA USEFUL LIFE – 300 MONTHS		Depreciable; should include cost of subsequent additions or improvements that increase functionality (effectiveness or efficiency) or extend useful life of dock, but exclude cost of repairs, which should be expensed	555404
	40401 – Fill Material		
	40402 – Protective Coating		
	40403 -- RipRap		
405 – MOORING CELLS/STRUCTURES-CELLS USEFUL LIFE – 240 MONTHS		Depreciable; should include cost of subsequent additions or improvements that increase functionality (effectiveness or efficiency) or extend useful life of dock, but exclude cost of repairs, which should be expensed	555405
	40501 – Mooring Cells/ Structures-Cells		
406 – MOORING CELLS/ STRUCTURES-IMPROVEMENT USEFUL LIFE – 240 MONTHS		Depreciable; should include cost of subsequent additions or improvements that increase functionality	555406

		(effectiveness or efficiency) or extend useful life of dock, but exclude cost of repairs, which should be expensed	
	40601 – Mooring Cells/ Structures-Improvement		
451 IMPROVEMENTS TO STRUCTURES OTHER THAN BUILDINGS USEFUL LIFE – 240 MONTHS		Depreciable; should include cost of subsequent additions or improvements that increase functionality (effectiveness or efficiency) or extend useful life of building. but exclude cost of repairs, which should be expensed	555451
	45101 – Painting		
	45102 – Exhaust System		
	45103 – Irrigation System		
	45104 – Sidewalk/Steps		
	45105 – Doors/Windows		
	45106 – Roof		
	45107 – New addition		
	45108 – Electrical		
	45109 – Exterior Lighting		
	45110 – Fencing		
	45112 – Furnace		
	45113 – Fire Alarm System		
	45114 – Water Treatment Sys		
501 OFFICE EQUIPMENT USEFUL LIFE – 60 MONTHS		Depreciable; not to include maintenance contract costs, which should be expensed	555501
	50104 – Calculator		
	50105 – Cash Register		
	50106 – Ck Writing Machine		
	50107 – Copy Machine		
	50108 – Dictating/Transcribing		
	50109 – Fans		
	50110 – Mail Processing Eq		
	50111 – Paper Cutter		
	50112 – Printing Equipment		
	50113 – Public Address Eq		
	50114 – Safe		
	50115 – Shredder		
	50117 – Typewriter		
	50120 – Date/Time Stamp		
	50121 – CopyMachineCounter		
	50122 – Electric Letter Opener		

	50124 – Binding Machine		
	50125 – Word Processor		
	50126 – Rotary Files		
	50127 – Phone/Fax Machine		
	50128 – Laminator		
	50129 – Telecopier		
	50132 – Employee Lockers		
	50133 – Intercom		
	50135 – Time Clock		
	50136 – Bulletin Board		
	50150 – Hole Punch		
	50199 – Misc. Office Equip.		
502 HOUSEHOLD, KITCHEN, LAUNDRY USEFUL LIFE – 60 MONTHS		Depreciable; profiles self explanatory	555502
	50202 – Chairs		
	50203 – Dehumidifier		
	50204 -- Dishwasher		
	50205 – Disposal		
	50206 – Food Slicer		
	50207 – Freezer		
	50208 – Heater		
	50209 – Humidifier		
	50210 – Incinerator		
	50211 – Mixer/Sm. Appliances		
	50213 – Oven (all types)		
	50214 – Range		
	50215 – Refrigerator		
	50216 – Tables		
	50217 – Dining Tables		
	50218 – Television		
	50219 – Vacuum Cleaners		
	50220 – Washing Machines		
	50221 – Dryers		
	50222 – Ironers		
	50224 – Floor Scrubber		
	50226 – Ice Maker		
	50227 – Potato Peeler		
	50229 – Kitchen Steamer		
	50230 – Waxer/Buffer		
	50231 – Water Softener		
	50234 – Popcorn Machine		
	50235 – Electric Cutters		
	50236 – Hot Cart		
	50237 – Grill		
	50241 – Coffee/Tea Maker		
	50243 – Scales		

	50247 – Toaster		
	50249 – Sink		
	50250 – Large Appliances		
	50251 – Food Warmer		
	50252 – Steam Units		
	50253 – Fry Saver		
	50254 – Carts		
	50256 – Kettle		
	50258 – Drink Dispenser		
	50259 – Boiler		
	50261 – Range hood		
	50262 – Kitchen Units		
	50264 – Stove (wood,coal)		
	50266 – Food Choppers		
	50267 – Kitchen Cabinet		
	50270 – Folder		
	50272 – Dry Cleaning Equip		
	50273 – Household Cleaners		
	50274 – Laundry Equipment		
	50280 – Griddle		
	50281 – Microwave		
	50283 – Serving Pans		
	50285 – Vat		
	50286 – Shelving		
	50299 – Miscellaneous		
503 OFFICE FURNITURE USEFUL LIFE – 84 MONTHS		Depreciable; profiles self explanatory	555503
	50301 – Bookcases		
	50302 – Chair		
	50304 – Desk		
	50305 – Filing Cabinet		
	50307 – Storage Cabinet		
	50308 – Table		
	50310 – Credenza		
	50311 – Shelf		
	50312 – Sofa		
	50313 – Bench		
	50314 – Modular Work Sta.		
	50316 – Carpet		
	50318 – Lektriever		
	50319 – Shelving Unit		
	50320 – Podium		
	50323 – Wall Partition		
	50325 – Cart		
	50399 – Misc. Office Furniture		
505 AUTOMOBILES		Depreciable; profiles self	555505

USEFUL LIFE – 96 MONTHS		explanatory	
	50501 – Automobile		
	50502 – Pursuit Vehicle		
506 STA WAGON, VAN,SUV USEFUL LIFE – 120 MONTHS		Depreciable; profiles self explanatory	555506
	50601 – Station		
	50602 – Bus		
	50603 – Four-wheel drive SUV		
	50604 – 12 Passenger van		
	50605 – Van		
	50606 – Carry All		
	50607 – Ambulance		
507 PICK UP TRUCKS USEFUL LIFE – 108 MONTHS		Depreciable; profiles self explanatory	555507
	50701 – Pickup Truck		
	50702 – Truck with Cap		
	50703 – Pickup Cap		
508 MED/HVY TRUCKS USEFUL LIFE – 168 MONTHS		Depreciable; profiles self explanatory	555508
	50801 – ¾ Ton Truck		
	50802 – 1 Ton Pickup Truck		
	50803 – 1 Ton Dump Truck		
	50804 – 1 Ton Flatbed Truck		
	50805 – Other Med/Hvy Trk		
	50806 -- Trailers		
	50808 – Hvy Construction Eq		
	50809 – Trk Refrigeration Unit		
	50810 – Semi-Tractor/Trailer		
509 GRADERS USEFUL LIFE – 120 MONTHS		Depreciable; graders for construction sites	555509
	50902 – Self Propelled Grader		
	50903 – Grader Blade		
	50904 – Highway Grader		
510 MOWERS USEFUL LIFE – 60 MONTHS		Depreciable; profiles self explanatory	555510
	51001 – Brush Cutter		
	51002 – Edger		
	51004 – Rider Mower		
	51005 – Trimmer		
	51008 – Other Attachments		
	51009 – Non-riding Mower		
	51010 – Leaf Blower		

511 TRANSPORTATION EQUIPMENT USEFUL LIFE – 60 MONTHS		Depreciable; profiles self explanatory	555511
	51101 – All Terrain Veh-ATV		
	51105 –Tucker Snocat Groom		
	51106 – Trailer		
	51107 – Battery Operated Trk		
	51109 – Flail	Manual threshing equip	
	51110 – Striping Machine		
512 SNOW PLOWS/SNOW EQUIP USEFUL LIFE – 60 MONTHS		Depreciable; profiles self explanatory	555512
	51201 – Snow Plow		
	51202 – Snow Blower		
	51203 – Snow Blade		
	51299 – Misc. Snow Equip.		
513 CONSTRUCTION AND ENGINEERING EQUIPMENT USEFUL LIFE – 60 MONTHS		Depreciable; profiles self explanatory	555513
	51301 – Anvil		
	51303 – Crane		
	51304 – Earthmover		
	51305 – Forklift		
	51306 – Front end Loader		
	51307 – Posthole Digger		
	51308 – Scaffold		
	51309 – Drafting Equipment		
	51310 – Backhoe		
	51311 – Transit		
	51312 – Bulldozer		
	51313 – Equip.Attachment		
	51314 – Cement Equipment		
	51315 – Distance Measure		
	51317 – Plotter Sterio		
	51318 – Trencher		
	51319 – Lumber Planer		
	51321 – Excavator		
	51322 – Warning Signs		
	51323 – Payloader		
	51324 – Stump Cutter		
	51399 – Misc. Const/Eng. Eq.		
514 BUILDING & PLANT EQUIPMNT USEFUL LIFE – 120 MONTHS		Depreciable; profiles self explanatory	555514
	51401 – Alarm System		
	51402 – Air Conditioning Sys		

	51404 – Forklift		
	51405 -- Furnace		
	51406 – Generator		
	51407 – Pump		
	51409 – Transformer		
	51410 – Water Cooler		
	51411 – Emergency Lights		
	51412 -- Boiler		
	51413 – Air Compressor		
	51407 – Air Lift		
	51420 – Sewage Grinder		
	51421 – Conveyor		
	51422 – Water Heater		
	51424 – De-aerator		
	51425 – Water Softener		
	51431 – Ventilation System		
	51432 – Regulator		
	51438 – Chemical Tank		
	51439 – Shelving		
	51442 – Hydraulic Sewage Clnr		
	51499 – Misc. Bldg/Plant Eq.		
515 MANUFACTURING EQUIPMENT USEFUL LIFE – 84 MONTHS		Depreciable; profiles self explanatory	555515
	51503 – Sawmill		
	51512 – Furniture Making Eq.		
	51513 – Sealer Machine		
	51516 – License Plate Equip.		
	51517 – Tailoring Equipment		
	51518 – Hwy Sign Equipment		
	51519 – Soap Making Equip.		
	51521 – Print Shop Equipment		
	51524 – Food Processing Eq.		
516 DESIGN & LOCATION ENGINEERING EQ. USEFUL LIFE – 60 MONTHS		Depreciable; profiles self explanatory	555516
	51601 – Drafting Equipment		
	51602 – Blueprint Machine		
	51603 – Survey Equipment		
517 ENGINEERING/TESTING/SAFETY EQUIPMENT USEFUL LIFE – 60 MONTHS		Depreciable; profiles self explanatory	555517
	51701 – Geology Equipment		
	51702 – Mining Equipment		
	51707 – Equipment Cleaner		

	51708 – Auger	Tool for boring holes in ground	
	51709 – Safety/Hazard Testing		
	51711 – Industrial Safety Eq.		
	51712 – Mine Safety Equip.		
	51713 – Industrial Hygiene Eq.		
518 PAVING/MAINTENANCE EQUIPMENT USEFUL LIFE – 84 MONTHS		Depreciable; profiles self explanatory	555518
	51801 – Roller		
	51802 – Sweeper		
	51803 – Tar Pot		
	51804 – Paver, Bit		
	51805 – Jackhammer		
	51806 – Mud Jack		
	51808 – Pavement Test Eq.		
	51809–RoadCrack/JointSealer		
	51810 – Line Marker		
	51811 – Striping Machine		
520 TRAFFIC REGULATORY EQUIPMENT USEFUL LIFE – 60 MONTHS		Depreciable; profiles self explanatory	555520
	52001 – Traffic Counter		
	52003 – Traffic Detector		
	52005 – Traffic Recorder		
	52006 – Traffic Signals		
	52007 – Speed Stopper		
521 MEDICAL AND LABORATORY EQUIPMENT USEFUL LIFE – 60 MONTHS		Depreciable; profiles self explanatory	555521
	52102 – Microscope		
	52107 – Hospital Bed		
	52105 – Wheelchair		
	52116 – Oxygen Equipment		
	52117 – X-ray Equipment		
	52119 – Autoclave		
	52120 – EKG Machine		
	52121 -- Chromatagraph		
	52122 – Spectrophotometer		
	52124 – Incubator		
	52128 – Distillery Still		
	52129 – Pharmacy Equipment		
	52130 – Scales		
	52131 – Optical Equipment		
	52132 – Exam Table		
	52133–Electroencephalograph		

	52134 – Sterilizer		
	52135 – Blood Testing Equip.		
	52136 – Therapy Equipment		
	52137 – Dental Equipment		
	52156 – Meters		
	52157 – Geiger Counter		
	52163 – Field & Test Equip.		
	52164 – Biological Equip.		
	52165 – Chemical Equip.		
	52166 – Radiological Equip.		
	52174 – Biochemistry Lab Eq.		
	52175 – Clinical Lab Equip.		
	52176 – Speech/Hearing Eq.		
	52180- Ultraviolet Light		
	52194 – Dressing/Utility Cart		
	52195 – Medical Locker		
	52196 – Thermometer		
	52197 – Defibrillator Monitor		
	52199 – Misc Med/Lab Equip.		
522 EDUCATIONAL EQUIPMENT USEFUL LIFE – 60 MONTHS		Depreciable; profiles self explanatory	555522
	52202 – Projector		
	52203 – Chalkboard		
	52204 – Braille Writer		
	52205 – Tape Recorder		
	52207 – Tape Reader		
	52208 – Video Monitor		
	52212 – TV Camera		
	52213 – Video Equipment		
	52214 – Slide Set		
	52216 – Films		
	52217 – Electronic Trainers		
	52218 – Binoculars		
	52220 – Mannequin		
	52223 – Densitometer		
	52231 – Engraver		
	52236 – Vocational Equipment		
	52237 – Teaching Machine		
	52239 – Transmitter/mike		
	52241 – Display Case		
	52245 – TV/VCR/DVD		
523 RECREATIONAL EQUIPMENT USEFUL LIFE – 60 MONTHS		Depreciable; profiles self explanatory	555523
	52303 – Playground Equip.		
	52305 – Television		
	52306 – Stereo		

	52307 – Pool Table		
	52311 – Basketball Goal		
	52312 – Musical Instruments		
	52317 – Venetian Blinds		
	52319 – Striking Bags		
	52325 – Weight Machine		
	52338 – VCR/DVD		
	52341 – TV/VCR/DVD Combo		
	52399 – Misc Recreational Eq.		
526 TRACTORS USEFUL LIFE – 120 MONTHS		Depreciable; profiles self explanatory	555526
	52600 -- Tractors		
	52606 – Tractor Attachments		
	52607 –Other Tractor Rel Eq.		
527 REST AREA EQUIPMENT USEFUL LIFE – 60 MONTHS		Depreciable; profiles self explanatory	555527
	52701 – Display Cases		
	52702 – Office Furniture		
	52704 – Vending Machines		
528 AIRCRAFT USEFUL LIFE – 120 MONTHS		Depreciable; profiles self explanatory	555528
	52801 – Aircraft		
	52802 -- Engines		
529 SPREADER USEFUL LIFE – 60 MONTHS		Depreciable; profiles self explanatory	555529
	52901 -- Spreader	Relates to hwy construction, etc.	
530 RADIO/TELEPHONE EQUIPMENT USEFUL LIFE – 60 MONTHS		Depreciable; profiles self explanatory	555530
	53001 – C.B. Radio		
	53003 – Radar Speed & Dist.		
	53005 – Console/Base Station		
	53006 – Amplifier		
	53007 – Converter		
	53008 – Scanner		
	53009 – Weather Monitor		
	53010 – Battery Charger		
	53012 – Short Wave Equip.		
	53013 – Frequency Center		
	53014 – Oscilloscope		
	53015 – Power Supply		
	53017 – Monitor		
	53019 – Camera Control Unit		

	53021 – Telephone Equipment		
	53025 – Radio		
	53027 – Walkie-Talkie		
	53028 – Pager		
	53029 – Radio Mobile Unit		
	53040 – Misc. Radio/Tel Eq.		
531 WINDOW AIR CONDITIONER USEFUL LIFE – 60 MONTHS		Depreciable; profiles self-explanatory	555531
	53101 – Window Air Conditioner		
532 FIELD CROP AGRICULTURAL EQUIPMENT USEFUL LIFE – 84 MONTHS		Depreciable; profiles self-explanatory	555532
	53201 – Bins		
	53202 – Agricultural Disc		
	53203 -- Harvester		
	53205 – Planter		
	53206 – Plow		
	53207 – Pump		
	53208 – Rake		
	53210 – Chemical Applicator		
	53213 – Shredder		
	53214 – Sprayer		
	53216 – Chopper		
	53217 -- Bagger		
	53219 – Wagon		
	53222 – Grain Drill		
	53223 – Feed Mixer		
533 OTHER FARM/AGRI EQUIPMENT USEFUL LIFE – 84 MONTHS		Depreciable; profiles self-explanatory	555533
	53302 – Rototiller		
	53303 – Sod Cutter		
	53306 -- Combine		
534 BOATS, MOTORS & OTHER MARINE EQUIPMENT USEFUL LIFE – 84 MONTHS		Depreciable; profiles self-explanatory	555534
	53407 – Motorized Watercraft		
	53409 – Outboard Motors		
	53413 – Row Boat – Metal		
	53414 – Row Boat -- Wood		
	53499 – Misc. Boats, Motors, & other Marine Equipment		
536 WEAPONS & RELATED RIOT CONTROL EQUIPMENT		Depreciable; profiles self-explanatory	555536

USEFUL LIFE – 60 MONTHS			
	53601 – Pepper Fog/Stun Gun		
	53602 – Handgun		
	53607 – Metal Detector		
	53609 – Portable Target Sys.		
	53611 – Handcuffs		
	53614 – X-ray Security System		
	53699 – Misc. Police Equip.		
537 WEIGH STATION EQUIPMENT USEFUL LIFE – 60 MONTHS		Depreciable; profiles self-explanatory	555537
	53701 – Scales		
538 LANDSCAPING EQUIPMENT USEFUL LIFE – 60 MONTHS		Depreciable; profiles self-explanatory	555538
	53802 – Lg. Landscaping Equip		
539 SHOP EQUIPMENT USEFUL LIFE – 60 MONTHS		Depreciable; profiles self-explanatory	555539
	53902 – Buffer/Polisher		
	53903 – Drill		
	53904 – Drill Press		
	53905 -- Lift/Jack(hydr/scissor)		
	53906 – Lathe Metal		
	53907 – Jack Hammer		
	53908 – Metal Detector		
	53909 – Testing Equipment		
	53911 – Sander		
	53913 – Power Saws		
	53915 – Welders		
	53716 – Electric Shears		
	53918 – Sewer Auger		
	53920 – Pressure Cleaner		
	53921 – Grinder		
	53922 – Battery Charger		
	53923 – Torque Wrench		
	53924 – Tire Wrench		
	53928 – Air Cleaner		
	53929 – Paint Sprayer		
	53930 – Tool Chest		
	53921 – Engine Analyzer		
	53934 – Ladder		
	53937 – Chain Hoist		
	53938 – Lube Gun/Equip.		
	53942 – Freight Dolly		
	53946 – Forklift		
	53948 – Wheel Balancer		
	53949 – Key Making Machine		

	53950 – Blower		
	53952 – LP Gas Tanks		
	53757 – Generator		
	53962 – Roto Rooter Marpack		
	53964 – Wheel Aligner		
	53968 – Die & Tap Set		
	53969 – Underground Tank		
	53970 – Gas Pump		
	53971 – Aboveground Tank		
	53972 – Air Operated Tools		
	53976 – Hydraulic Press		
	53979 – Pallet Truck		
	53980 – Metal Shears		
	53982 – Misc. Tools		
	53994 – Heat Gun		
	53997– Metal Milling Machine		
	53999 – Misc Shop Equipment		
540 MAINFRAME COMPUTERS & PERIPHERAL DEVICES USEFUL LIFE – 36 MONTHS		Depreciable; not to include costs of maintenance contracts, which should be expensed	555540
	54002 – Cassette Reader		
	54003 – Mainframe CPU		
	54004 – Disk		
	54005 – Disk Drive		
	54007 – Key/Card Punch Mach		
	54008 – Key Verifier		
	54009 – Mainframe I/O Device		
	54010 – Print Controller		
	54012 – Tape Controller		
	54013 – Tape Drive		
	54014 – Data Terminal		
	54015 – Module Video Supp.		
	54017 – Controller 658		
	54018 – Multiplexor Board		
	54020 -- Controller 657		
	54021 – Memory		
	54022 – Switching Unit		
	54024 – Teletype		
	54027 – Console		
	54028 – Power Distrib Unit		
	54029 – Multi Commun. Unit		
	54030 – Card Reader		
	54031 – Card Reader Punch		
	54032 – Modem		
	54034 – Midrange CPU		
	54037 – Reproducing Equip.		

	54044 – Micro Computer		
	54045 – Data Line Tester		
	54046 – Battery Backup		
	54047 – Comm. Controller		
	54048 – Network Switches		
	54049 – Backup System		
	54050 – Network Router		
	54051 – Network WAN Equip		
	54055 – Midrange I/O Device		
	54099 – Misc.		
541 CAMERA EQUIPMENT USEFUL LIFE – 60 MONTHS		Depreciable; profiles self-explanatory	555541
	54102 – 35MM Camera		
	54103 – Developing Tank		
	54105 – Microfilm Camera		
	54106 – Digital Camera		
	54108 – Polaroid Camera		
	54109 -- Projector		
	54111 – Video Equipment		
	54114 – ID Camera		
	54115 – Camera Case		
	54116 – Photo Enlarger		
	54117 – Lens		
	54118 – Movie Camera		
	54119 – Visual Equipment		
	54199 – Misc. Camera & Equip		
542 FIRE FIGHTING EQUIPMENT USEFUL LIFE – 60 MONTHS		Depreciable; profiles self-explanatory	555542
	54201 – Fire Truck		
	54202 – Fire Extinguisher		
	54203 – Pump		
	54204 – Oxygen Tank		
	54210 – Fire Control System		
	54217 – Sound Level Meter		
543 TRASH DUMPSTER USEFUL LIFE – 60 MONTHS		Depreciable; profiles self-explanatory	555543
	54301 – Trash Dumpster		
544 MICROFORM, READER & REPRODUCING EQUIPMENT USEFUL LIFE – 60 MONTHS		Depreciable; profiles self-explanatory	555544
	54401 – Reader		
	54402 – Reader/Printer		
	54406 -- Camera		

553 COMPUTER SOFTWARE USEFUL LIFE – 36 MONTHS		Amortizable; includes software for mainframe, midrange and PCs; Category extended to include PC software and amortize as required by GASB 51	555553
	55303 - Mainframe Apps	Mainframe software applications	
	55305 - Mainframe Op Sys	Mainframe operating software	
	55325 - Storageware Apps	Software supporting Storage Area Network (SAN) & disk storage	
	55334 –Mid Range Apps	Midrange application software	
	55335 –Midrange Op Sys	Midrange operating software	
	55337 PC Apps	PC Software Applications	
	55340 -- Websites		
554 COMPUTERS AND ACCESSORIES USEFUL LIFE – 36 MONTHS		Depreciable; profiles self-explanatory; not to include costs of maintenance contracts, which should be expensed	555554
	55401 – PC CPU		
	55402 – PC Keyboard		
	55403 – Laptop/notebk PCS		
	55404 – PC Monitor		
	55405 – PC Printer		
	55406 – PC Dot Matrix Prntr		
	55407 – PC Laser Printer		
	55408 – PC Plotter		
	55409 – PC Intrnl Upgrade		
	55411 – PC Intrnl Disk Drive		
	55413 – PC Memory Exp Bd		
	55415 – PC Modems -Extrnl		
	55416 – PC Peripherals		
	55418 – PC External Disk Dr		
	55419 – PC Extrnl Tape Dr		
	55420 – Ext Expansion Unit		
	55422 – Other PC Equip		
	55450 – Storage Server		
	55451 – Storage Serv I/O Dev		

556 COMPUTER DATA FILE USEFUL LIFE – 60 MONTHS		Depreciable; profiles self-explanatory	555556
	55610 – Auto Call Dist		
	55650 – Network Equip		
601 INTERSTATE ROADS USEFUL LIFE – DOES NOT APPLY		Non-depreciable; INDOT modified approach	552601
	60100 – Interstate Roads		
602 NHS ROADS USEFUL LIFE – DOES NOT APPLY		Non-depreciable; INDOT modified approach	552602
	60200 – NHS Roads		
603 NON NHS ROADS USEFUL LIFE – DOES NOT APPLY		Non-depreciable; INDOT modified approach	552603
	60300 – Non NHS Roads		
604 INTERSTATE BRIDGES USEFUL LIFE – DOES NOT APPLY		Non-depreciable; INDOT modified approach	552604
	60400 – Interstate Bridges		
605 NHS BRIDGES NON INTERSTATE USEFUL LIFE – DOES NOT APPLY		Non-depreciable; INDOT modified approach	552605
	60500 – NHS Bridges Non Interstate		
606 NON NHS BRIDGES USEFUL LIFE – DOES NOT APPLY		Non-depreciable; INDOT modified approach	552606
	60600 – Non NHS Bridges		
607 STATE INSTITUTION & PROPERTY ROADS USEFUL LIFE – DOES NOT APPLY		Non-depreciable; INDOT modified approach	552607
	60700 – Roads at State Institutions or Properties		
608 STATE INSTITUTION & PROPERTY BRIGDES USEFUL LIFE – DOES NOT APPLY		Non-depreciable; INDOT modified approach	552608
	60800 – Bridges and State Institutions or Properties		
614 DNR INFRASTRUCTURE USEFUL LIFE – 240 MONTHS		Depreciable	552617
	61400 – Dams; DNR Infrastructure		

615 RAILROAD – PORTS OF INDIANA USEFUL LIFE – 600 MONTHS			552615
	61501 – Railroads		
616 RAILROAD REHABILITATION USEFUL LIFE – 300 MONTHS			552616
	61601 – Railroad Rehab		
	61602 – Railroad Signs and Equipment		
	61603 – Railroad Crossings		
617 STREETS – PORTS OF INDIANA USEFUL LIFE – 360 MONTHS			552617
	61701 -- Streets		

THE FOLLOWING CATEGORIES AND PROFILES ARE RESERVED FOR OPERATING AND CAPITAL LEASES; **ONLY** IDOA CONTROLLER STAFF ARE AUTHORIZED TO APPLY THESE CATEGORIES/PROFILES AFTER DETERMINATION IS MADE WHETHER THE LEASE IS CAPITAL OR OPERATING.

LEASE CATEGORIES AND PROFILES – ENCOMPASS FINANCIAL SYSTEM			
CATEGORY	PROFILE	DESCRIPTION/COMMENT	ACCT #
“OPERATING” LEASES ARE NON-FINANCIAL ASSETS, NOT TO BE CAPITALIZED OR DEPRECIATED			
8101 OP LSE LAND			590111
	810101 – Op Lse Land		
	810102 – Op Lse Right of Way		
8301 OP LSE BUILDINGS			590110
	830101 – Op Lse Office Bldgs		
	830102 – Op Lse Garage		
	830103 – Op Lse Storage		
	830104 – Op Lse Lab Test Bldg		
	830105 – Op Lse Shop		
	830106 – Op Lse Weigh Sta		
	830107 – Op Lse Rest Area Bld		
	830108 – Op Lse Gas House		

	830109 – Op Lse Salt Storage		
	830110 – Op Lse Unit Bldg		
	830111 -- Op Lse Hospital (Infirmary)		
	830112 – Op Lse Residential		
	830118 – Op Lse Powerhouse		
	830119 – Op Lse Water Trtmt/Sewage Plant		
	830120 – Op Lse Greenhouse		
	830123 – Op Lse Concession		
	830124 – Op Lse Fish Hatchery		
	830125 – Op Lse Historical Bld		
	830128 – Op Lse Warehouse		
	830129 – Op Lse Cell House		
	830130 – Op Lse Industrial Complex		
	830134 – Op Lse Farm Bldg		
	830137 – Op Lse Pump House		
	830142 – Op Lse Refrig Bldg		
	830145 – Op Lse Incinerator		
	830199 – Op Misc Building		
8501 OP LSE OFFICE EQUIPMENT			591010
	850107 – Op Lse Copy Mach		
	850110 – Op Lse Mail Proc Eq		
	850112 – Op Lse Printing Eq		
	850113 – Op Lse Public Add Eq		
	850151 – Op Lse Car Phones		
	850199 – Op Lse Misc Off Eq		
8502 OP LSE HOUSE, KITCHEN, LAUNDRY			591026
	850299 – Op Lse Misc House, Kitchen, Laundry		
8505 OP LSE AUTOMOBILES			591024
	850501 – Op Lse Automobiles		
8506 OP LSE STA WAG, SUV, ETC.			591024

	850601 – Op Lse Sta Wagon		
	850602 – Op Lse Bus		
	850603 – Op Lse SUV, 4WD		
	850604 – Op Lse 12 Pass Van		
	850605 – Op Lse Vans		
	850606 – Op Lse Carryall		
	850607 – Op Lse Ambulance		
8507 OP LSE PICK UP TRUCKS			591024
	850701 – Op Lse Pickup Truck		
8508 OP LSE MED/HVY TRUCKS			591025
	850801 – Op Lse ¾ Ton Truck		
	850803 – Op Lse 1 T Dmp Trk		
	850804 – Op Lse 1 Ton Flatbed		
	850805 – Op Lse Other Med/Hvy Trucks		
	850806 – Op Lse Trailers		
	850808 – Op Lse Hvy Const Eq		
	850809 – Op Lse Refrig Unit		
	850810 – Op Lse Semi Tractor/trailer		
8511 OP LSE TRANSPORTATION EQUIPMENT			591023
	851101 – Op Lse ATV		
	851105 – Op Lse Tucker Snocat Groom		
	851106 – Op Lse Trailer		
	851107 – Op Lse Battry Op Trk		
	851109 – Op Lse Flail		
	851199 – Op Lse Other Transportation Equipment		
8513 OP LSE CONSTRUCTION AND ENGINEERING EQUIPMENT			591028
	851303 – Op Lse Crane		
	851304 – Op Lse Earthmover		
	851305 – Op Lse Forklift		
	851306 – Op Lse Frontend Ldr		

	851307 – Op Lse Posthole Dig		
	851308 – Op Lse Scaffolding		
	851310 – Op Lse Backhoe		
	851312 – Op Lse Bulldozer		
	851314 – Op Lse Cement Eq		
	851318 – Op Lse Trencher		
	851319 – Op Lse Wood Planer		
	851321 – Op Lse Excavator		
	851323 – Op Lse Payloader		
	851324 – Op Lse Stump Cutter		
	851399 – Op Lse Misc Const/Engineer Equipment		
8515 OP LSE MANUFACTURING EQUIPMENT			591013
	851503 – Op Lse Sawmill		
	851512 – Op Lse Furn Man Eq		
	851513 – Op Lse Sealer		
	851517 – Op Lse Tailoring Eq		
	851518 – Op Lse Signmkng Eq		
	851519 – Op Lse Soapmkng Eq		
	851521 – Op Lse Print Shop		
	851524 – Op Lse Food Proc Eq		
	851599 – Op Lse Misc Manufacturing Equipment		
8516 OP LSE DESIGN & LOCATION ENGINEERING EQUIP			591037
	851601 – Op Lse Drafting Eq		
	851602 – Op Lse Blueprnt Mch		
	851603 – Op Lse Survey Equip		
	851699 – Op Lse Misc Design/Engineering Equip		
8518 OP LSE PAVING MAINTENANCE EQUIPMENT			591011
	851808 – Op Lse Paving Maintenance Equipment		
8521 OP LSE MEDICAL AND LABORATORY EQUIPMENT			591033

	852101 – Op Lse Lab Equip		
	852117 – Op Lse XRay Equip		
	852120 – Op Lse EKG Machine		
	852121 – Op Lse Chromatograph		
	852122 – Op Lse Sprectophotometer		
	852128 – Op Lse Distillery Still		
	852131 – Op Lse Optical Equip		
	852133 – Op Lse Electroence Phalograph		
	852134 – Op Lse Sterilizer		
	852136 – Op Lse Therapy Eq		
	852137 – Op Lse Dental Eq		
	852166 – Op Lse Radiological Equip		
	852174 – Op Lse Biochemistry Lab Equip		
	852175 – Op Lse Clinical Lab Equip		
	852176 – Op Lse Speech/ Hearing Equip		
	852199 – Op Lse Misc Medical/Lab Equip		
8522 OP LSE EDUCATIONAL EQUIPMENT			591034
	852202 – Op Lse Projector		
	852204 – Op Lse Braille Writer		
	852208 – Op Lse Video Montr		
	852212 – Op Lse TV Camera		
	852213 – Op Lse Video Equip		
	852214 – Op Lse Slide Set		
	852217 – Op Lse Electronic Trainer		
	852220 – Op Lse Mannequin- training		
	852223 – Op Lse Densitometer		
	852231 – Op Lse Engraver		
	852236 – Op Lse Vocational Eq		
	852245 – Op Lse TV-VCR		
	852299 – Op Lse Misc EducEq		

<i>8523 OP LSE RECREATIONAL EQUIPMENT</i>			<i>591035</i>
	<i>852303 – Op Lse Playgrnd Eq</i>		
	<i>852305 – Op Lse Television</i>		
	<i>852306 – Op Lse Audio Equip</i>		
	<i>852307 – Op Lse Pool Table</i>		
	<i>852312 – Op Lse Musical Instr</i>		
	<i>852319 – Op Lse Striking Bags</i>		
	<i>852325 – Op Lse Weight Mach</i>		
	<i>852338 – Op Lse VCR</i>		
	<i>852341 – Op Lse TV/VCR</i>		
	<i>852399 – Op Lse Misc Rec Eq</i>		
<i>8526 OP LSE TRACTORS</i>			<i>591027</i>
	<i>852600 – Op Lse Tractors</i>		
	<i>852606 – Op Lse Trctor Attach</i>		
<i>8528 OP LSE AIRCRAFT</i>			<i>591016</i>
	<i>852801 – Op Lse Aircraft</i>		
<i>8530 OP LSE RADIO/ TELEPHONE EQUIPMENT</i>			<i>591019</i>
	<i>853003 – Op Lse Radar</i>		
	<i>853005 – Op Lse Base Station</i>		
	<i>853006 – Op Lse Amplifier</i>		
	<i>853007 – Op Lse Converter</i>		
	<i>853008 – Op Lse Scanner</i>		
	<i>853009 – Op Lse Weather Monitor</i>		
	<i>853012 – Op Lse ShortWaveEq</i>		
	<i>853013 – Op Lse Frequency Counter</i>		
	<i>853014 – Op Op Lse Oscilloscope</i>		
	<i>853015 – Op Lse Power Supply</i>		
	<i>853016 – Op Lse Field Meter</i>		
	<i>853017 – Op Lse Monitor</i>		
	<i>853019 – Op Lse Camera Control Unit</i>		
	<i>853021 – Op Lse Telephone Eq</i>		

	853022 – Op Lse Auto Call Dist		
	853025 – Op Lse Radio		
	853029 – Op Lse Radio Mobile Unit		
	853099 – Op Lse Misc Radio/Tel		
8533 OP LSE OTHER FARM/AGRI EQUIPMENT			591027
	853302 – Op Lse Rototiller		
	853303 – Op Lse Sod Cutter		
	853306 – Op Lse Combine		
	853399 – Op Lse Misc Farm Eq		
8534 OP LSE BOATS, MOTORS & OTHER MARINE EQUIPMENT			591029
	853405 – Op Lse Inboard Mtr		
	853407 – Op Lse Other Boats		
	853409 – Op Lse Outbrd Mtr		
	853412 – Op Lse Rowboat – Fiberglass		
	853413 – Op Lse Rowboat – Metal		
	853414 – Op Lse Rowboat – Wood		
	853499 – Op Lse Misc Marine Equipment		
8539 OP LSE SHOP EQUIPMENT			591011
	853999 – Op Lse Shop Equip		
8540 OP LSE MAINFRAME COMPUTERS & PERIPHERAL DEVICES			591018
	854099 – Op Lse Mainframe Eq		
8544 OP LSE MICROFORM, READER & REPRODUCING EQUIPMENT			591031
	854401 – Op Lse Micfiche Rdr		
	854402 – Op Lse Microfiche Reader/Printer		
	854406 – Op Lse Camera		

8554 OP LSE COMPUTERS AND ACCESSORIES			591018
	855401 – Op Lse PC-CPU		
	855402 – Op Lse PC Keyboard		
	854403 – Op Lse Laptop/ Ntbk		
	855404 – Op Lse PC Monitor		
	855405 – Op Lse PC Printer		
	855422 – Op Lse Other PC Eq		
	855450 – Op Lse Storage Serv		
	855451 – Op Lse Storage Serv-I/O Dev		
8556 OP LSE COMPUTER DATA FILE			591036
	855610 – Op Lse Auto Call Dist Equip		
	855650 – Op Lse Network Equip WAN		
CAPITAL LEASES ARE CAPITALIZED AND ACCOUNTED FOR AS OTHER CAPITAL ASSETS			
9101 CAP LSE LAND USEFUL LIFE – DOES NOT APPLY		Non depreciable	590111
	910101 – Cap Lse Land		
	910102 – Cap Lse Right of Way		
9301 CAP LSE BUILDINGS USEFUL LIFE – 480 MONTHS		Depreciable	590110
	930101 – Cap Lse Office Bldg		
	930102 – Cap Lse Garage		
	930103 – Cap Lse Storage		
	930104 – Cap Lse Lab Test Bld		
	930105 – Cap Lse Shop		
	930106 – Cap Lse WeighStaBld		
	930107 – Cap Lse Rest AreaBld		
	930108 – Cap Lse Gas House		
	930109 –Cap Lse Salt Storage		
	930110 – Cap Lse Unit Bldg		
	930111 -- Cap Lse Hospital		

	<i>(Infirmary)</i>		
	<i>930112 – Cap Lse Residential</i>		
	<i>930113 – Cap Lse Dorms/ Cottages</i>		
	<i>930118 – Cap Lse Powerhouse</i>		
	<i>930119 – Cap Lse Water Trtmt/Sewage Plant</i>		
	<i>930120 – Cap Lse Greenhouse</i>		
	<i>930123 – Cap Lse Concession</i>		
	<i>930124 – Cap Lse Fish Hatchry</i>		
	<i>930125 – Cap Lse Historical Bld</i>		
	<i>930128 – Cap Lse Warehouse</i>		
	<i>930129 – Cap Lse Cell House</i>		
	<i>930130 – Cap Lse Industrial Complex</i>		
	<i>930134 – Cap Lse Farm Bldg</i>		
	<i>930137 – Cap Lse Pump House</i>		
	<i>930142 – Cap Lse Refrig Bldg</i>		
	<i>930145 – Cap Lse Incinerator</i>		
	<i>930199 – Cap Lse Misc Bldg</i>		
<i>9501 CAP LSE OFFICE EQUIPMENT USEFUL LIFE – 60 MONTHS</i>		<i>Depreciable</i>	<i>591010</i>
	<i>950107 – Cap Lse Copy Mach</i>		
	<i>950110 – Cap Lse Mail Proc Eq</i>		
	<i>950112 – Cap Lse Printing Eq</i>		
	<i>950113 – Cap Lse Public Address Equip.</i>		
	<i>950151 – Cap Lse Car Phones</i>		
	<i>950199 – Cap Lse Misc Off Eq</i>		
<i>9502 CAP LSE HOUSE, KITCHEN, LAUNDRY USEFUL LIFE – 60 MONTHS</i>		<i>Depreciable</i>	<i>591026</i>
	<i>950299 – Cap Lse Misc House, Kitchen, Laundry</i>		
<i>9505 CAP LSE AUTOMOBILES USEFUL LIFE – 96 MONTHS</i>		<i>Depreciable</i>	<i>591024</i>
	<i>950501 – Cap Lse Automobiles</i>		

9506 CAP LSE STA WAG, SUV, ETC. USEFUL LIFE – 120 MONTHS		Depreciable	591024
	950601 – Cap Lse Sta Wagon		
	950602 – Cap Lse Bus		
	950603 – Cap Lse SUV, 4WD		
	950604 – Cap Lse 12 Pass Van		
	950605 – Cap Lse Vans		
	950606 – Cap Lse Carryall		
	950607 – Cap Lse Ambulance		
9507 CAP LSE PICK UP TRUCKS USEFUL LIFE – 108 MONTHS		Depreciable	591024
	850701 – Cap Lse Pickup Truck		
9508 CAP LSE MED/HVY TRUCKS USEFUL LIFE – 168 MONTHS		Depreciable	591025
	950801 – Cap Lse ¾ Ton Truck		
	950803 – Cap Lse 1 T Dmp Trk		
	950804 – Cap Lse 1 T Flatbed		
	950805 – Cap Lse Other Med/Hvy Trucks		
	950806 – Cap Lse Trailers		
	950808 – Cap Lse Hvy ConstEq		
	950809 – Cap se Refrig Unit		
	950810 – Cap Lse Semi Tractor/trailer		
9511 CAP LSE TRANSPORTATION EQUIPMENT USEFUL LIFE – 60 MONTHS		Depreciable	591023
	951101 – Cap Lse ATV		
	951105 – Cap Lse Tucker Snocat Groom		
	951106 – Cap Lse Trailer		
	951107 – Cap Lse Batt Op Trk		
	951109 – Cap Lse Flail		
	951199 – Cap Lse Other Transportation Equipment		
9513 CAP LSE CONSTRUCTION AND ENGINEERING EQUIPMENT		Depreciable	591028

USEFUL LIFE – 60 MONTHS			
	951303 – Cap Lse Crane		
	951304 – Cap Lse Earthmover		
	951305 – Cap Lse Forklift		
	951306 – Cap Lse FrontendLdr		
	951307– Cap Lse Posthole Dig		
	951308 – Cap Lse Scaffolding		
	951310 – Cap Lse Backhoe		
	951312 – Cap Lse Bulldozer		
	951314 – Cap Lse Cement Eq		
	951318 – Cap Lse Trencher		
	951319 – Cap Lse Wood Plnr		
	951321 – Cap Lse Excavator		
	951323 – Cap Lse Payloader		
	951324 – Cap Lse Stump Cuttr		
	951399 – Cap Lse Misc Const/Engineer Equipment		
9515 CAP LSE MANUFACTURING EQUIPMENT USEFUL LIFE – 84 MONTHS		Depreciable	591013
	951503 – Cap Lse Sawmill		
	951512 – Cap Lse Furn Manuf Equip.		
	951513 – Cap Lse Sealer		
	951517 – Cap Lse Tailoring Eq		
	951518 – Cap Lse Signmkng Eq		
	951519 – Cap Lse SoapmkgEq		
	951521 – Cap Lse Print Shop		
	951524 – Cap Lse Food ProcEq		
	951599 – Cap Lse MiscManufacturing Equipment		
9516 CAP LSE DESIGN & LOCATION ENGINEERING EQUIP USEFUL LIFE – 60 MONTHS		Depreciable	591037
	951601 – Cap Lse Drafting Eq		
	951602 – Cap Lse Blueprint Machine		
	951603 – Cap Lse Survey Eq		
	951699 – Cap Lse Misc Design/Engineering Equip		

9518 CAP LSE PAVING MAINTENANCE EQUIPMENT USEFUL LIFE – 84 MONTHS		Depreciable	591011
	951808 – Cap Lse Paving Maintenance Equipment		
9521 CAP LSE MEDICAL AND LABORATORY EQUIPMENT USEFUL LIFE – 60 MONTHS		Depreciable	591033
	952101 – Cap Lse Lab Equip		
	952117 – Cap Lse XRay Equip		
	952120 – Cap Lse EKG Mach		
	952121 – Cap Lse Chromatograph		
	952122 – Cap Lse Sprectophotometer		
	952128 – Cap Lse DistilleryStill		
	952131 – Cap Lse Optical Eq		
	952133 – Cap Lse Electroence Phalograph		
	952134 – Cap Lse Sterilizer		
	952136 – Cap Lse Therapy Eq		
	952137 – Cap Lse Dental Eq		
	952166 – Cap Lse Radiological Equip		
	952174 – Cap Lse Biochemistry Lab Equip		
	952175 – Cap Lse Clinical Lab Equip		
	952176 – Cap Lse Speech/ Hearing Equip		
	952199 – Cap Lse Misc Medical/Lab Equip		
9522 CAP LSE EDUCATIONAL EQUIPMENT USEFUL LIFE – 60 MONTHS		Depreciable	591034
	952202 – Cap Lse Projector		
	952204 – Cap Lse Braille Wrtr		
	952208 – Cap Lse Video Monitor		
	952212 – Cap Lse TV Camera		
	952213 – Cap Lse Video Equip		

	952214 – Cap Lse Slide Set		
	952217 – Cap Lse Electronic Trainer		
	952220 – Cap Lse Mannequin-training		
	952223 – Cap Lse Densitometer		
	952231 – Cap Lse Engraver		
	952236 – Cap Lse Vocational Eq		
	952245 – Cap Lse TV-VCR		
	952299 – Cap Lse Misc EducEq		
9523 CAP LSE RECREATIONAL EQUIPMENT USEFUL LIFE – 60 MONTHS		Depreciable	591035
	952303 – Cap Lse Playgrnd Eq		
	952305 – Cap Lse Television		
	952306 – Cap Lse Audio Equip		
	952307 – Cap Lse Pool Table		
	952312 – Cap Lse Musical Instr		
	952319 – Cap Lse Striking Bags		
	952325 – Cap Lse Weight Machine		
	952338 – Cap Lse VCR		
	952341 – Cap Lse TV/VCR		
	952399 – Cap Lse Misc Rec Eq		
9526 CAP LSE TRACTORS USEFUL LIFE – 120 MONTHS		Depreciable	591027
	952600 – Cap Lse Tractors		
	952606 – Cap Lse Trctr Attach		
9528 CAP LSE AIRCRAFT USEFUL LIFE – 120 MONTHS		Depreciable	591016
	952801 – Cap Lse Aircraft		
9530 CAP LSE RADIO/ TELEPHONE EQUIPMENT USEFUL LIFE – 60 MONTHS		Depreciable	591019
	953003 – Cap Lse Radar		
	953005 – Cap Lse Base Station		
	953006 – Cap Lse Amplifier		

	953007 – Cap Lse Converter		
	953008 – Cap Lse Scanner		
	953009 – Cap Lse Wthr Monitr		
	953012 – Cap Lse Short Wave Equip		
	953013 – Cap Lse Frequency Counter		
	953014 – Cap Op Lse Oscilloscope		
	953015 – Cap Lse Power Sply		
	953016 – Cap Lse Field Meter		
	953017 – Cap Lse Monitor		
	953019 – Cap Lse Camera Control Unit		
	953021 – Cap Lse Telephne Eq		
	953022 – Cap Lse Auto Call Dist		
	953025 – Cap Lse Radio		
	953029 – Cap Lse Radio Mobile Unit		
	953099 – Cap Lse Misc Radio/Tel Equip		
9533 CAP LSE OTHER FARM/AGRI EQUIPMENT USEFUL LIFE – 84 MONTHS		Depreciable	591027
	953302 – Cap Lse Rototiller		
	953303 – Cap Lse Sod Cutter		
	953306 – Cap Lse Combine		
	953399 – Cap Lse Misc FarmEq		
9534 CAP LSE BOATS, MOTORS & OTHER MARINE EQUIPMENT USEFUL LIFE – 84 MONTHS		Depreciable	591029
	953405 – Cap Lse Inboard Mtr		
	953407 – Cap Lse Other Boats		
	953409 – Cap Lse Outbrd Mtr		
	953412 – Cap Lse Rowboat – Fiberglass		
	953413 – Cap Lse Rowboat – Metal		
	953414 – Cap Lse Rowboat – Wood		
	953499 – Cap Lse Misc Marine		

	<i>Equipment</i>		
9539 CAP LSE SHOP EQUIPMENT USEFUL LIFE – 60 MONTHS		<i>Depreciable</i>	591011
	953999 – Cap Lse Shop Equip		
9540 CAP LSE MAINFRAME COMPUTERS & PERIPHERAL DEVICES USEFUL LIFE – 36 MONTHS		<i>Depreciable</i>	591018
	954099– Cap Lse Mainfrme Eq		
9544 CAP LSE MICROFORM, READER & REPRODUCING EQUIPMENT USEFUL LIFE – 60 MONTHS		<i>Depreciable</i>	591031
	954401 – Cap Lse Microfiche Reader		
	954402 – Cap Lse Microfiche Reader/Printer		
	954406 – Cap Lse Camera		
9554 CAP LSE COMPUTERS AND ACCESSORIES USEFUL LIFE – 36 MONTHS		<i>Depreciable</i>	591018
	955401 – Cap Lse PC-CPU		
	955402 – Cap Lse PC Keyboard		
	955403 – Cap Lse Laptop/Ntbk		
	955404 – Cap Lse PCMonitor		
	955405 – Cap Lse PC Printer		
	955422 – Cap Lse Other PC Eq		
	955450 – Cap Lse Storage Serv		
	955451 – Cap Lse Storage Serv- I/O Dev		
9556 CAP LSE COMPUTER DATA FILE USEFUL LIFE – 60 MONTHS		<i>Depreciable</i>	591036
	955610 – Cap Lse Auto Call Dist Equip		
	955650 – Cap Lse Network Equip WAN		

8.5.3 *Capital Asset Reports*

8.5.3.1 *Master Asset Report*

8.5.3.2 *Asset Transaction Report*

